



EITC Eligibility Checklist For Tax Year 2005

You may claim the EITC if you answer YES to all the following questions.

	YES	NO
1. Do you, your spouse (if filing jointly) and any qualifying child listed on Schedule EIC each have a valid SSN?		
2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Caution: If you are a nonresident alien, answer YES only if your filing status is married filing jointly and you are married to a U.S. citizen or resident alien.		
3. Answer YES if you are not filing Form 2555 or Form 2555-EZ. Otherwise answer NO.		
4. Is your investment income \$2,700 or less?		
5. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> • \$11,750 (\$13,750 if married filing jointly) if you do not have a qualifying child, • \$31,030 (\$33,030 if married filing jointly) if you have one qualifying child, or • \$35,263 (\$37,263 if married filing jointly) if you have more than one qualifying child?* 		
6. Is your adjusted gross income (AGI) less than: <ul style="list-style-type: none"> • \$11,750 (\$13,750 if married filing jointly) if you do not have a qualifying child, • \$31,030 (\$33,030 if married filing jointly) if you have one qualifying child, or • \$35,263 (\$37,263 if married filing jointly) if you have more than one qualifying child? 		
7. Answer YES if you (and your spouse if filing a joint return) do not meet the requirements to be a qualifying child of another person. Otherwise, answer NO.**		

STOP: If you have a child for the EITC, ANSWER questions 8 and 9 and skip 10 through 12. If you DO NOT have a child for the EITC, skip questions 8 and 9 and ANSWER 10 through 12.

	YES	NO		YES	NO
8. Does your child meet the age, residency and relationship tests for a qualifying child?*			10. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?		
9. Is your child a qualifying child only of you? Answer YES if your qualifying child also meets the tests to be a qualifying child of another person, and either a) the other person is not claiming any tax benefits using that child, or b) if you and the other person both claim tax benefits using that child, the tie-breaker rule will allow only you to treat the child as a qualifying child. The tiebreaker rules for 2005 are new. See Tie-Breaker Rules on the reverse side.			11. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2004?		
			12. Answer YES if you (and your spouse if filing a joint return) cannot be claimed as a dependent on anyone else's return. Answer NO if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else's return.		

Persons without a qualifying child: If you answered YES to questions 1 through 7, and 10 through 12, you can claim the EITC.

If you answered YES to questions 1 through 9, you can claim the EITC. Remember to fill out Schedule EIC, Earned Income Credit, Qualifying Child Information, and attach it to your Form 1040 or 1040A. You cannot use Form 1040EZ. If you answered NO to question 8, go back to question 5 to see if you can claim the EITC without a qualifying child.

* Special rules may apply for calculating earned income for members of the U.S. Armed Forces in combat zones and taxpayers in Presidential Disaster Areas. For more information visit us at www.irs.gov/eitc or refer to Publication 596.

** For definitions of a qualifying child and tie-breaker rules, see reverse side. For complete instructions, refer to Publication 596.



Requirements For A Qualifying Child for EITC

A child must meet certain requirements to be a qualifying child for the EITC. The following chart outlines the three requirements that must be met: *relationship*, *age* and *residency*.

RELATIONSHIP	AGE	RESIDENCY
Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister or a descendant of any of them and...	Under age 19 at the end of the tax year or Under age 24 at the end of the tax year and a full-time student or Any age and permanently and totally disabled at any time during the year and...	Lived with the taxpayer in the United States for more than half of the tax year.

Tie-Breaker Rules

Sometimes a child meets the rules to be a qualifying child of more than one person. If the child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits: EITC, child tax credit, dependency exemption, head of household filing status, and the credit for child and dependent care expenses.

The other person(s) cannot take any of the five tax benefits listed above unless he or she has a different qualifying child. If they cannot agree who will claim the child as a qualifying child, and more than one person actually claims tax benefits using the same child, the tie-breaker rule (explained in the next paragraph) applies. If the other person is a spouse and they file a joint return, this rule does not apply.

Under the tie-breaker rule, the child is treated as a qualifying child only by:

- 1) The parents, if they file a joint return,
- 2) The parent, if only one of the persons is the child's parent,
- 3) The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together,
- 4) The parent with the highest AGI if the child lived with each parent for the same amount of time during the tax year, and they do not file a joint return together, or
- 5) The person with the highest AGI, if none of the persons is the child's parent.